

**59-1-205 Chairman -- Quorum -- Voting -- Sessions.**

- (1) The governor shall designate one of the members of the commission as chairperson.
- (2)
  - (a) Three members of the commission constitute a quorum for the transaction of business.
  - (b) A quorum of the commission must participate in any order that constitutes a final agency action on:
    - (i) a formal adjudicative proceeding over which the commission has jurisdiction;
    - (ii) an informal adjudicative proceeding over which the commission has jurisdiction; or
    - (iii) an initial hearing conducted pursuant to Section 59-1-502.5.
  - (c) If a commission vote results in a tie vote on any matter described in Subsection (2)(b), the position of the taxpayer is considered to have prevailed.
- (3) The commission shall be in session and open for the transaction of business during ordinary business hours each day.
- (4) The commission may hold sessions or conduct investigations at any place in the state to facilitate the performance of its duties.

Amended by Chapter 80, 2003 General Session